



## San Bernardino LAFCO Fiscal Indicators

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### Apple Valley Fire Protection District

Report Created:1/22/2018

The Apple Valley Fire Protection District is authorized by LAFCO to provide the following function: fire protection (to include rescue, ambulance, and paramedic services). The property tax figure identified in the audits includes the 1% general levy and a special tax. The District's 206 square mile service area includes the Town of Apple Valley and surrounding areas. The agency retirement plan is administered by CalPERS. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



## Apple Valley Fire Protection District

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### Change in Assessed Value

#### Description

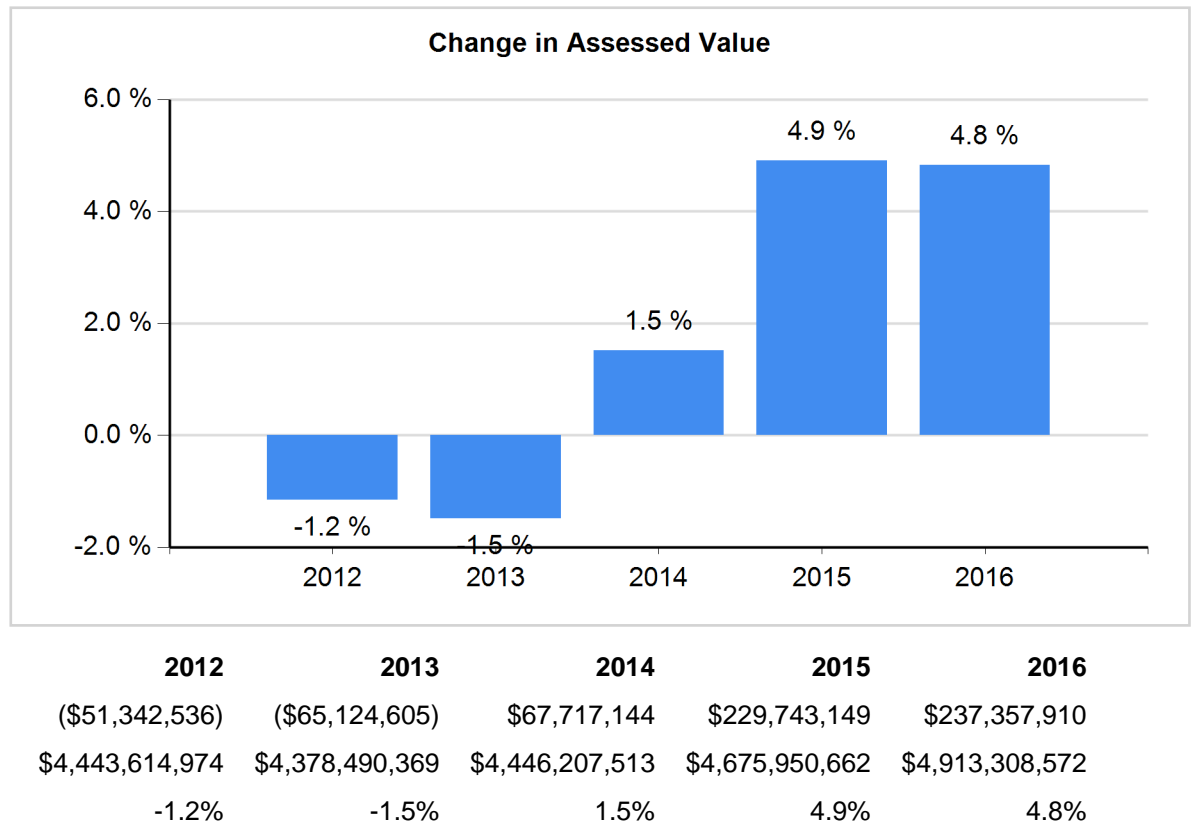
There is a correlation between assessed property value and the receipt of the general property tax levy.

#### Formula:

change in tax roll  
value/beginning tax  
roll value

#### Source:

County Auditor -  
Agency Net  
Valuations



#### Agency Response



## Apple Valley Fire Protection District

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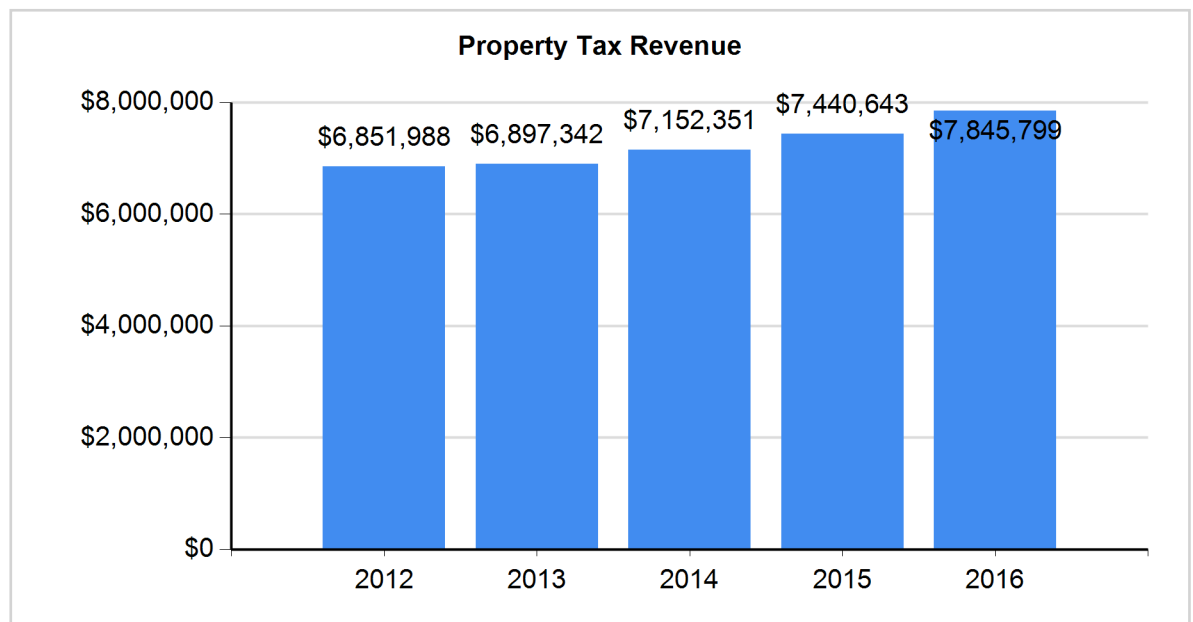
### Property Tax Revenue

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

**Formula:**  
property tax revenue

**Source:**  
Statement of  
Activities; Statement  
of Revenues,  
Expenditures and  
Changes in Fund  
Balance/Net Position



#### Agency Response



## Apple Valley Fire Protection District

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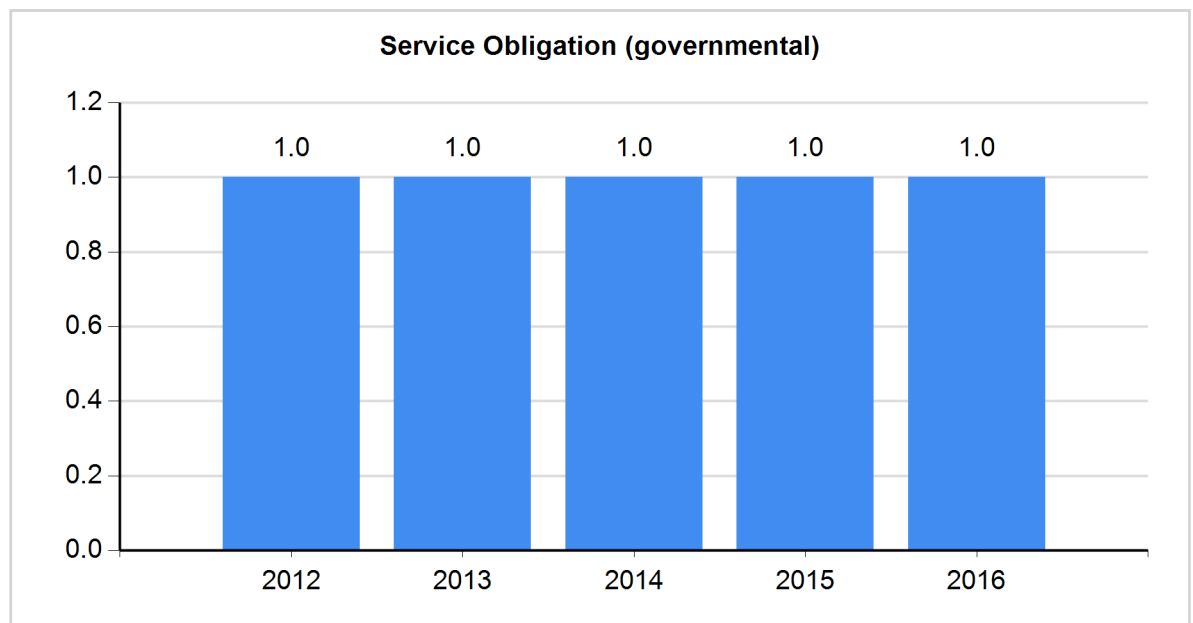
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$7,773,643	\$7,552,660	\$8,106,667	\$8,853,180	\$9,512,074
\$7,937,249	\$7,524,125	\$7,943,663	\$9,039,360	\$9,163,150
1.0	1.0	1.0	1.0	1.0

#### Agency Response



## Apple Valley Fire Protection District

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### Liquidity

#### Description

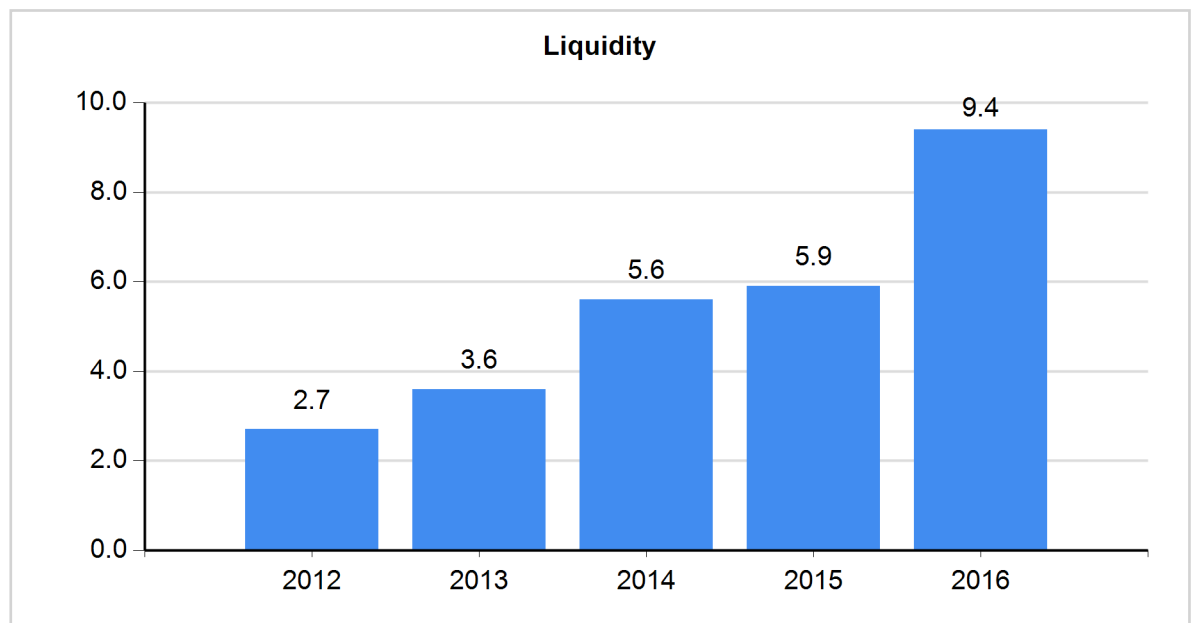
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2012	2013	2014	2015	2016
\$1,923,770	\$2,062,174	\$3,285,499	\$3,170,707	\$3,978,978
\$725,818	\$570,406	\$591,670	\$540,189	\$424,405
2.7	3.6	5.6	5.9	9.4

### Agency Response



## Apple Valley Fire Protection District

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### Debt Service (governmental)

#### Description

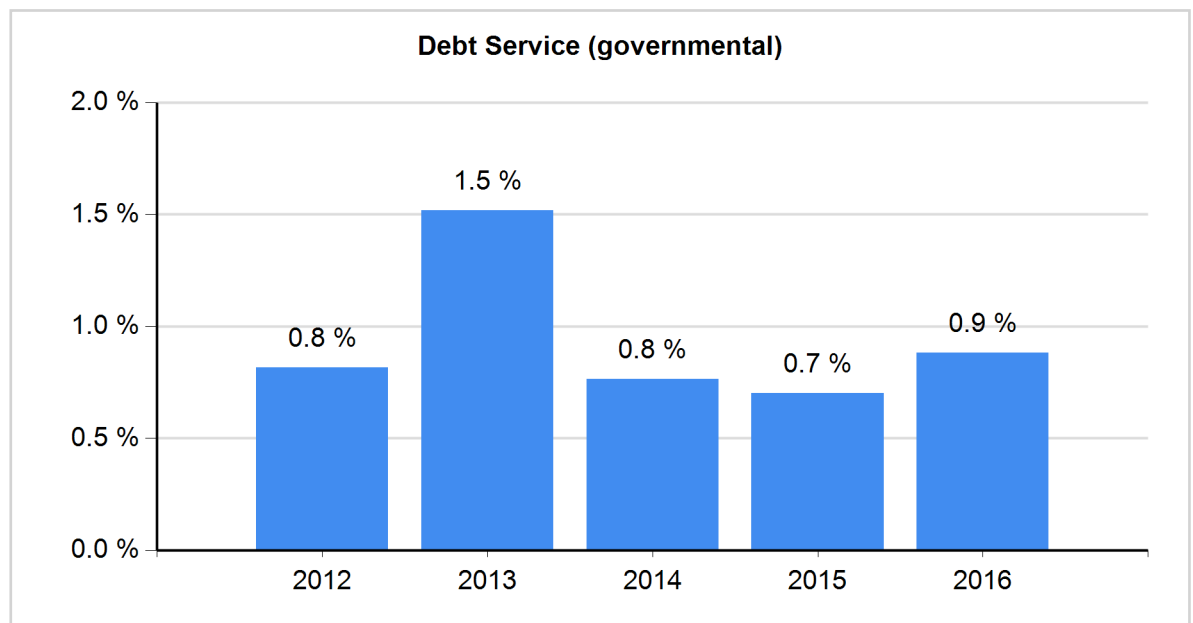
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenditures

#### Source:

Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$64,747	\$114,354	\$60,839	\$63,449	\$80,888
\$7,937,249	\$7,524,125	\$7,943,663	\$9,039,360	\$9,163,150
0.8%	1.5%	0.8%	0.7%	0.9%

#### Agency Response



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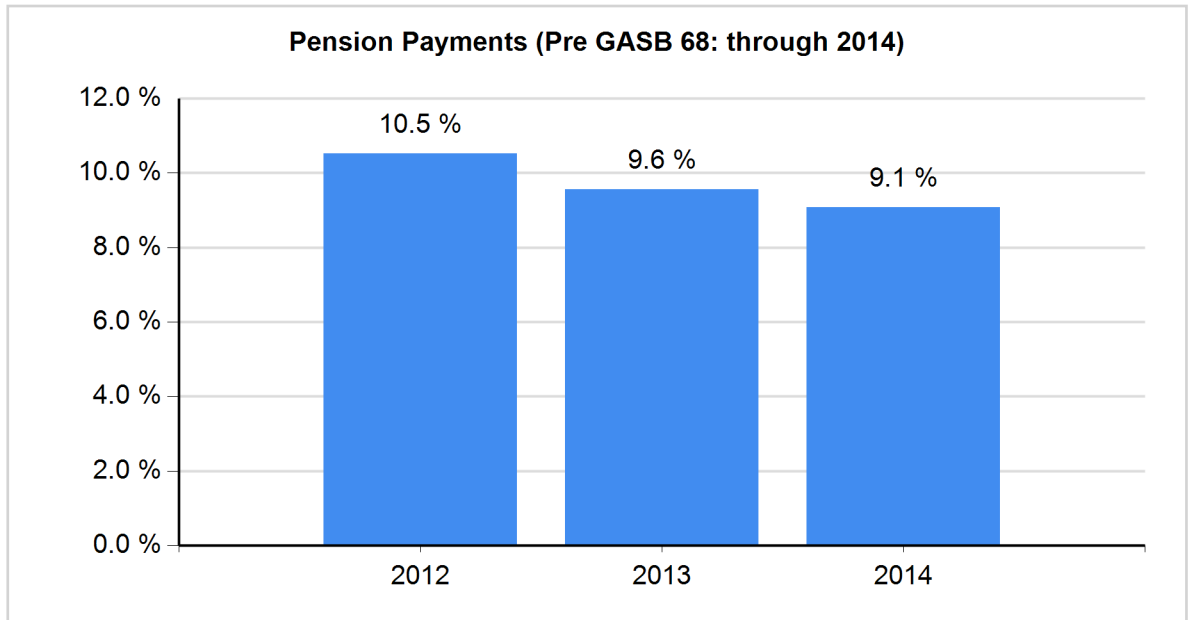
### Pension Payments (Pre GASB 68: through 2014)

#### Description

This indicator depicts the relationship between the pension payments as a percentage of an agency's total revenues. Due to updates to pension reporting requirements, this Pension Payments indicator shows data through 2014. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments for 2015 and beyond, please refer to the next fiscal indicator.

**Formula:**  
annual pension  
cost/total revenue

**Source:**  
Notes; Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2012	2013	2014	2015	2016
\$817,984	\$721,964	\$736,469	-	-
\$7,773,643	\$7,552,660	\$8,106,667	-	-
10.5%	9.6%	9.1%	-	-

#### Agency Response



## Apple Valley Fire Protection District

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### Pension Payments (Post GASB 68: 2015 and beyond)

#### Description

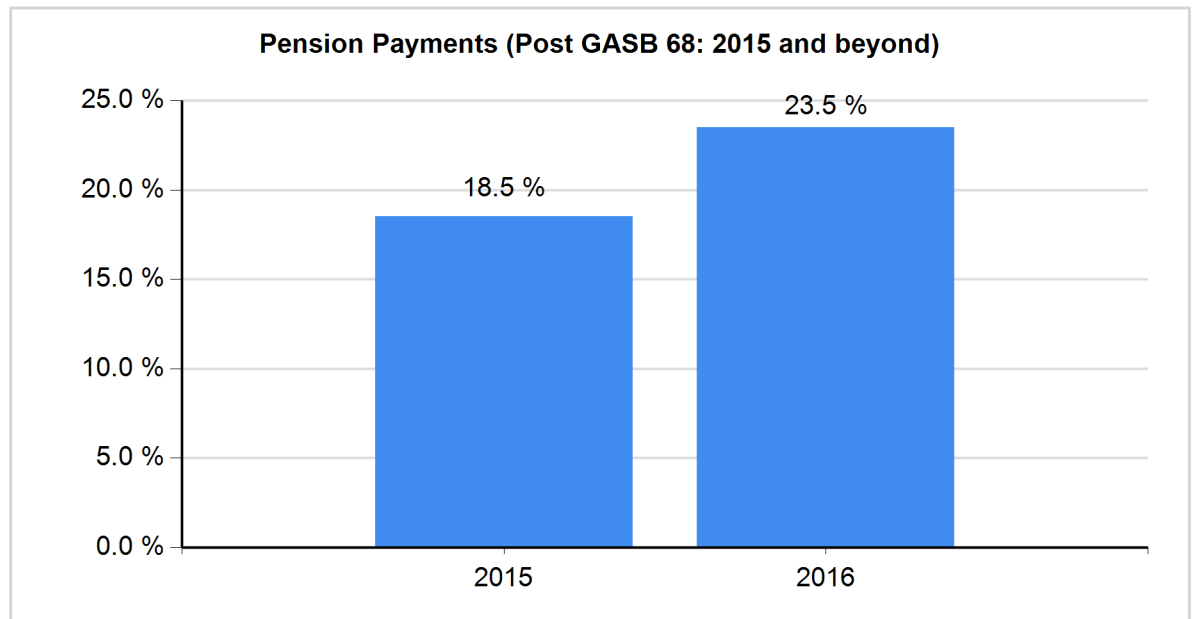
This indicator depicts the relationship between pension contributions as a percentage of covered-employee payroll. Due to updates to pension reporting requirements, this Pension Payments indicator shows data for 2015 and beyond. GASB 68 revised and established new financial reporting for pensions effective for 2015. For pension payments through 2014, please refer to the previous fiscal indicator.

#### Formula:

contributions in  
relation to the  
actuarially  
determined  
contribution/covered  
payroll

#### Source:

Schedule of Plan  
Contributions



2012	2013	2014	2015	2016
-	-	-	\$685,585	\$850,514
-	-	-	\$3,715,720	\$3,616,554
-	-	-	18.5%	23.5%

#### Agency Response





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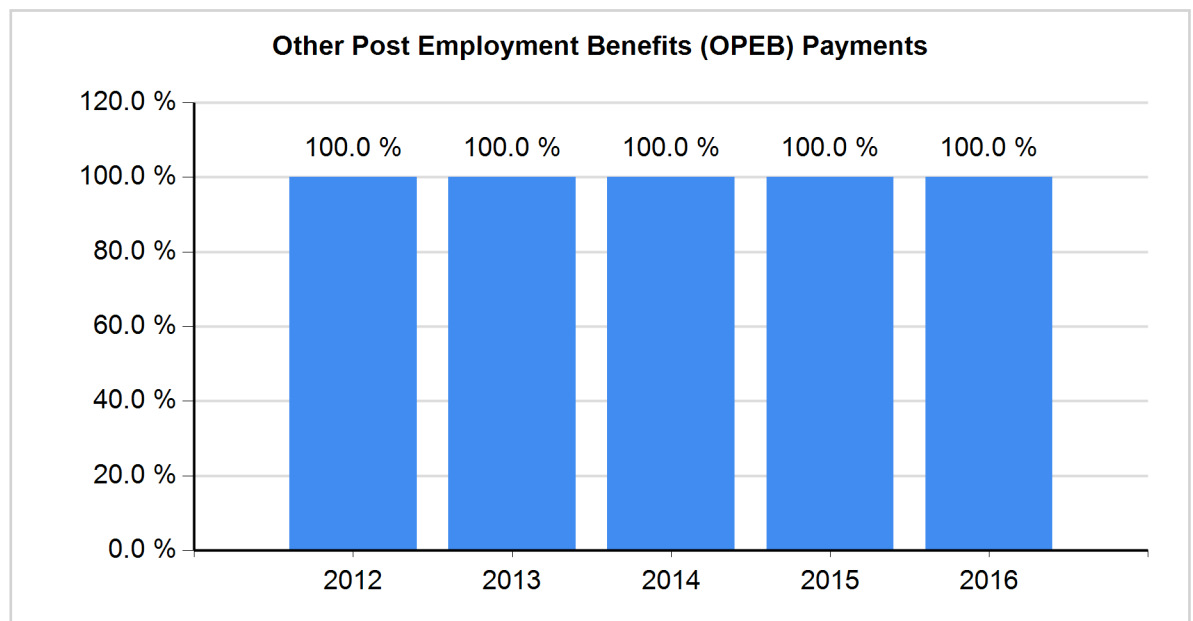
### Other Post Employment Benefits (OPEB) Payments

#### Description

Monitors whether the agency is able to pay or is paying the amount required to fund the OPEB system as determined by its actuary.

**Formula:**  
OPEB  
payments/OPEB  
annual cost

**Source:**  
Notes



2012	2013	2014	2015	2016
\$244,000	\$286,600	\$396,600	\$396,600	\$407,628
\$244,000	\$286,600	\$396,600	\$396,600	\$407,628
100.0%	100.0%	100.0%	100.0%	100.0%

#### Agency Response